Supreme Court, U.S.
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NO. 90-1361

IN THE

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1990

HOLYWELL CORPORATION, et al.,

Petitioners,

v.

FRED STANTON SMITH, et al.,

Respondents.

On Petition for a Writ of Certiorari to the United States Court of Appeals for the Eleventh Circuit

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BRIEF OF RESPONDENT SHUTTS & BOWEN ON PETITION FOR WRIT OF CERTIORARI

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Shutts & Bowen

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Respondent Shutts & Bowen was an intervenor in the courts below. In this capacity Shutts & Bowen took no position on the merits of the respective arguments advanced by the parties. Rather it argued that its

fee award had priority over the tax claim as a matter of law, and as a result, the stay prohibiting the liquidating trustee from disbursing any funds from the trust should be lifted as to Shutts & Bowen's claim.

None of the lower courts reached this question as each held the trustee not responsible for the payment of taxes. This Court, by order dated January 22, 1991, refused to continue the stay pending the outcome of these proceedings, and, thus, Shutts & Bowen's argument has become moot.

Respectfully submitted,

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